

AMENDED IN SENATE JANUARY 17, 2014

AMENDED IN SENATE JANUARY 6, 2014

AMENDED IN SENATE MAY 7, 2013

**SENATE BILL**

**No. 782**

---

**Introduced by Senator DeSaulnier**

February 22, 2013

---

An act to add and repeal Article 13.51 (commencing with Section 18846) of Chapter 3 of Part 10.2 of Division 2 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 782, as amended, DeSaulnier. Income taxes: voluntary contributions: California Sexual Violence Victim Services Fund.

The Personal Income Tax Law authorizes an individual to contribute amounts in excess of his or her tax liability for the support of specified funds.

This bill would additionally allow an individual to designate on his or her tax return that a specified amount in excess of his or her tax liability be transferred to the California Sexual Violence Victim Services Fund, which would be created by this bill. The bill would prohibit a voluntary contribution designation for the California Sexual Violence Victim Services Fund from being added on the tax return until another voluntary contribution designation is removed *or a space is available*.

The bill would require moneys in the California Sexual Violence Victim Services Fund, upon appropriation by the Legislature, to be allocated to the Franchise Tax Board and the Controller for reimbursement of costs, as provided, and the balance to the ~~EpiCenter of the Safe and Active Communities Branch of the State Department~~

of ~~Public Health~~ *Office of Emergency Services* for allocation to the California Coalition Against Sexual Assault (CALCASA), for the award of grants to support CALCASA rape crisis center programs for victims of rape and sexual assault.

The bill would provide that these provisions would remain in effect only until January 1 of the 5th taxable year following the first appearance of the California Sexual Violence Victim Services Fund on the tax return, but would further provide for an earlier repeal if the Franchise Tax Board determines that the amount of contributions estimated to be received during a calendar year will not equal or exceed the minimum contribution amount, as defined, for that calendar year, in which case these provisions would be repealed on December 1 of that year.

Vote: majority. Appropriation: no. Fiscal committee: yes.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

1 SECTION 1. Article 13.51 (commencing with Section 18846)  
2 is added to Chapter 3 of Part 10.2 of Division 2 of the Revenue  
3 and Taxation Code, to read:

4  
5 Article 13.51. California Sexual Violence Victim Services Fund  
6

7 18846. (a) An individual may designate on the tax return that  
8 a contribution in excess of the tax liability, if any, be made to the  
9 California Sexual Violence Victim Services Fund established by  
10 Section 18846.1. That designation is to be used as a voluntary  
11 contribution on the tax return.

12 (b) The contributions shall be in full dollar amounts and may  
13 be made individually by each signatory on a joint return.

14 (c) A designation under subdivision (a) shall be made for a  
15 taxable year on the original return for that taxable year, and once  
16 made shall be irrevocable. If payments and credits reported on the  
17 return, together with any other credits associated with the  
18 individual's account, do not exceed the individual's liability, the  
19 return shall be treated as though no designation has been made. If  
20 a designee is not specified, the contribution shall be transferred to  
21 the General Fund after reimbursement of the direct actual costs of  
22 the Franchise Tax Board for the collection and administration of  
23 funds under this article.

(d) If an individual designates a contribution to more than one account or fund listed on the tax return, and the amount available is insufficient to satisfy the total amount designated, the contribution shall be allocated among the designees on a pro rata basis.

(e) The Franchise Tax Board shall revise the form of the return to include a space labeled “California Sexual Violence Victim Services Fund” to allow for the designation permitted under subdivision (a). The form shall also include in the instructions information that the contribution may be in the amount of one dollar (\$1) or more and that the contribution shall be used to further the services that California’s rape crisis centers provide for victims of rape or sexual assault.

(f) Notwithstanding any other law, a voluntary contribution designation for the California Sexual Violence Victim Services Fund shall not be added on the tax return until another voluntary contribution designation is removed *or space is available*.

(g) A deduction shall be allowed under Article 6 (commencing with Section 17201) of Chapter 3 of Part 10 for any contribution made pursuant to subdivision (a).

18846.1. There is hereby established in the State Treasury the California Sexual Violence Victim Services Fund to receive contributions made pursuant to Section 18846. The Franchise Tax Board shall notify the Controller of both the amount of money paid by taxpayers in excess of their tax liability and the amount of refund money that taxpayers have designated pursuant to Section 18846 to be transferred to the California Sexual Violence Victim Services Fund. The Controller shall transfer from the Personal Income Tax Fund to the California Sexual Violence Victim Services Fund an amount not in excess of the sum of the amounts designated by individuals pursuant to Section 18846 for payment into that fund.

18846.2. (a) All moneys transferred to the California Sexual Violence Victim Services Fund, upon appropriation by the Legislature, shall be allocated as follows:

~~(a)~~

(1) To the Franchise Tax Board and the Controller for reimbursement of all costs incurred by the Franchise Tax Board and the Controller in connection with their duties under this article.

~~(b)~~

~~(2) To the EpiCenter of the Safe and Active Communities Branch of the State Department of Public Health Office of Emergency Services for allocation to the California Coalition Against Sexual Assault (CALCASA) for the award of grants to support CALCASA rape crisis center programs for victims of rape and sexual assault upon the Office of Emergency Services receipt of a plan from CALCASA explaining how the contributions received pursuant to this article will be utilized. The EpiCenter of the Safe and Active Communities Branch of the State Department of Public Health shall not use these funds for its administrative costs.~~

~~(A) The Office of Emergency Services shall ensure oversight of the allocation made pursuant to this paragraph.~~

~~(B) The Office of Emergency Services shall not use these funds for its administrative costs.~~

~~(b) The Office of Emergency Services shall suspend the allocation of money to CALCASA if CALCASA does not submit a plan for the use of the contributions as required under paragraph (2) of subdivision (a), or if CALCASA is not in compliance with its obligations under Article 7 (commencing with Section 12580) of Chapter 6 of Part 2 of Division 3 of Title 2 of the Government Code. In the event that the allocation of money is suspended for three or more years pursuant to this subdivision, the Office of Emergency Services may revoke the designation of CALCASA as the recipient of the contributions made pursuant to this article and shall designate a new organization that is exempt from federal income tax as an organization described in Section 501(c)(3) of the Internal Revenue Code for the purpose of awarding grants to support rape crisis center programs for victims of rape and sexual assault.~~

18846.3. (a) Except as otherwise provided in subdivision (b), this article shall remain in effect only until January 1 of the fifth taxable year following the first appearance of the California Sexual Violence Victim Services Fund on the personal income tax return, and is repealed as of December 1 of that year.

(b) (1) By September 1 of the second calendar year and each subsequent calendar year that the California Sexual Violence Victim Services Fund appears on the tax return, the Franchise Tax Board shall do all of the following:

(A) Determine the minimum contribution amount required to be received during the next calendar year for the fund to appear

1 on the tax return for the taxable year that includes that next calendar  
2 year.

3 (B) Provide written notification to the ~~EpiCenter of the Safe~~  
4 ~~and Active Communities Branch of the State Department of Public~~  
5 ~~Health Office of Emergency Services~~ of the amount determined in  
6 subparagraph (A).

7 (C) Determine whether the amount of contributions estimated  
8 to be received during the calendar year will equal or exceed the  
9 minimum contribution amount determined by the Franchise Tax  
10 Board for the calendar year pursuant to subparagraph (A). The  
11 Franchise Tax Board shall estimate the amount of contributions  
12 to be received by using the actual amounts received and an estimate  
13 of the contributions that will be received by the end of that calendar  
14 year.

15 (2) If the Franchise Tax Board determines that the amount of  
16 the contributions estimated to be received during a calendar year  
17 will not at least equal the minimum contribution amount for the  
18 calendar year, this article shall be inoperative with respect to  
19 taxable years beginning on or after January 1 of that calendar year  
20 and shall be repealed on December 1 of that year.

21 (3) For purposes of this section, the minimum contribution  
22 amount for a calendar year means two hundred fifty thousand  
23 dollars (\$250,000) for the second calendar year after the first  
24 appearance of the California Sexual Violence Victim Services  
25 Fund on the personal income tax return or the minimum  
26 contribution amount as adjusted pursuant to subdivision (c).

27 (c) For each calendar year, beginning with the third calendar  
28 year after the first appearance of the California Sexual Violence  
29 Victim Services Fund on the personal income tax return, the  
30 Franchise Tax Board shall adjust, on or before September 1 of that  
31 calendar year, the minimum contribution amount specified in  
32 subdivision (b) as follows:

33 (1) The minimum contribution amount for the calendar year  
34 shall be an amount equal to the product of the minimum  
35 contribution amount for the prior calendar year multiplied by the  
36 inflation factor adjustment as specified in subparagraph (A) of  
37 paragraph (2) of subdivision (h) of Section 17041, rounded off to  
38 the nearest dollar.

39 (2) The inflation factor adjustment used for the calendar year  
40 shall be based on the figures for the percentage change in the

1 California Consumer Price Index for all items received on or before  
2 August 1 of the calendar year pursuant to paragraph (1) of  
3 subdivision (h) of Section 17041.

4 (d) Notwithstanding the repeal of this article, any contribution  
5 amounts designated pursuant to this article prior to its repeal shall  
6 continue to be transferred and disbursed in accordance with this  
7 article as in effect immediately prior to that repeal.